

b) Amendments to the Claims

Please add new claim 16 as follows. A listing of all the claims that are or were in the application is provided.

--1. (Previously Presented) A magnetoresistive film in which at least a first magnetic layer, a second magnetic layer, a nonmagnetic layer, a third magnetic layer, and a fourth magnetic layer are stacked in the order named,

wherein at least said first magnetic layer comprises Gd and said fourth magnetic layer comprises at least one of Tb or Dy,

wherein each of said first magnetic layer and fourth magnetic layer has an easy axis of magnetization along a perpendicular direction to a film plane, and the second magnetic layer and the third magnetic layer have a greater spin polarization than the first magnetic layer and the fourth magnetic layer, and

wherein said second and third magnetic layers are magnetic layers comprising at least Co and Co contents thereof are not less than 20 at.% nor more than 90 at.%.

2. (Original) The magnetoresistive film according to claim 1, wherein the Co contents of said second and third magnetic layers are not less than 30 at.% nor more than 50 at.%.

3. (Previously Presented) The magnetoresistive film according to claim 1, wherein said first magnetic layer and second magnetic layer are exchange-coupled

with each other and said third magnetic layer and said fourth magnetic layer are exchange-coupled with each other, and wherein magnetization of the second magnetic layer and magnetization of the third magnetic layer are oriented in the perpendicular direction to the film plane by exchange coupling force from the first magnetic layer and from the fourth magnetic layer.

4. (Original) The magnetoresistive film according to claim 1, wherein thicknesses of said second magnetic layer and third magnetic layer are not less than 0.2 nm.

5. (Original) The magnetoresistive film according to claim 4, wherein the thicknesses of said second magnetic layer and third magnetic layer are not less than 0.5 nm nor more than 1.5 nm.

6. (Original) The magnetoresistive film according to claim 1, wherein said first magnetic layer and said fourth magnetic layer are alloy films of rare earth metal and transition metal.

7. (Original) The magnetoresistive film according to claim 1, wherein said nonmagnetic layer is comprised of an insulating film.

8. (Original) The magnetoresistive film according to claim 7, wherein said nonmagnetic layer is comprised of an oxide.

9. (Original) The magnetoresistive film according to claim 1, wherein said second and third magnetic layers comprise Fe.

10-11. (Cancelled)

12. (Previously Presented) A MRAM comprising a plurality of magnetoresistive films on a substrate, each of said magnetoresistive films is provided according to claim 1.

13-15. (Cancelled)

16. (New) A magnetoresistive element in which at least a first magnetic layer, a second magnetic layer, a nonmagnetic layer, a third magnetic layer, and a fourth magnetic layer are stacked in the order named,

wherein each of said first magnetic layer and fourth magnetic layer has an easy axis of magnetization along a perpendicular direction to a film plane, and the second magnetic layer and the third magnetic layer have a greater spin polarization than the first magnetic layer and the fourth magnetic layer,

wherein said first magnetic layer and second magnetic layer are exchange-coupled with each other and said third magnetic layer and said fourth magnetic layer are exchange-coupled with each other, and

wherein said second and third magnetic layers are magnetic layers comprising at least Co and the Co contents thereof are not less than 20 at. % nor more than 90 at. %.